



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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WENDY L. WATANABE
ACTING AUDITOR-CONTROLLER

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS
JOHN NAIMO
MARIA M. OMS

October 6, 2008

TO: Supervisor Yvonne B. Burke, Chair
Supervisor Gloria Molina
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: Wendy L. Watanabe
Acting Auditor-Controller

A handwritten signature in cursive script, appearing to read "Wendy L. Watanabe", written over the printed name.

William T Fujioka
Chief Executive Officer

A handwritten signature in cursive script, appearing to read "William T. Fujioka", written over the printed name.

SUBJECT: **JUNE 30, 2008 FUND BALANCES**

In conjunction with the various departments, the Auditor-Controller has completed the process of computing the June 30, 2008 available fund balances for the various funds. After final adjustments contained in the 2007-2008 Final Budget Adjustment and a Department of Health Services budget adjustment, both on the Board agenda for October 7, 2008, the General Fund available fund balance will be approximately \$1,808,804,000. Attached is the Auditor-Controller's report, which lists, by department, the 2007-2008 budget variances (Attachment I).

The Chief Executive Office (CEO) has also included a summary report of the General Fund/Health Services budget variances by operating and nonoperating department/budget units (Attachment II) and explanations of the variances (Attachment III). Also included is an overtime summary report by department for the General Fund, Enterprise Funds, Special Districts, Special Funds and the Internal Service Fund (Attachment IV). Detailed overtime explanations are provided for those departments (Attachment V).

The 2008-2009 Adopted Budget contained a General Fund estimated available fund balance of \$1,418,586,000. The 2008-2009 Supplemental Budget Resolution, also on the October 7, 2008 Board agenda, will recommend that \$390,218,000 of additional fund balance be temporarily placed in an appropriation for contingencies account. The additional fund balance is comprised of adjustments to existing carryover funds in the net amount of \$154,610,000 primarily for the children social services programs, the homeless and housing initiatives, infrastructure building improvements and maintenance, various system upgrades and improvements, enhanced unincorporated area services, and museum agreements. The remaining balance of \$235,608,000 is available to finance other high priority needs as included in the CEO's recommendations on the use of additional Fiscal Year 2008-2009 fund balance. The Board may specifically appropriate these funds by a four-fifths vote.

This excess fund balance was generated primarily from cost savings in salaries and employee benefits due to vacancies and hiring delays, unanticipated non-pooled interest earnings, and cost savings in judgments and settlements.

Budget matters are scheduled on the October 7th Board agenda to consider the excess amount available from fund balance.

If you have any questions, please call either of us or your staff may contact Debbie Lizzari, Senior Assistant, Chief Executive Officer, at (213) 974-6872.

WTF:WLW:JN:CY:bj

H: Word Processing/ Board Letters/ Fund Balances 2007-2008 Report 9-30-08

Attachments

- c: Executive Officer, Board of Supervisors
- County Counsel
- Treasurer and Tax Collector
- Director, Department of Health Services

2007-08 NET COUNTY COST VARIANCE REPORT

ORG #	NAME	Adopted Budgeted Net County Cost	Budgeted Net County Cost	Current 2007-08 Net County Cost	Prior Year Accrual Net County Cost	Total 2007-08 Net County Cost	Net County Cost Variance
11155	AFFIRMATIVE ACTION COMPLIANCE	3,867,000	3,867,000	3,391,395	(20,809)	3,370,586	496,414
18730	AGRICULTURAL COMMISSIONER-WEIGHTS AND MEASURES	9,814,000	9,814,000	6,347,709	(576,913)	5,770,796	4,043,204
15575	ALTERNATE PUBLIC DEFENDER	49,219,000	49,219,000	47,563,851	(83,145)	47,480,706	1,738,294
18950	ANIMAL CARE AND CONTROL	14,811,000	14,887,000	15,217,242	79,555	15,296,797	(409,797)
28400	ARTS COMMISSION	8,488,000	8,488,000	8,556,208	481	8,556,689	(68,689)
10200	ASSESSOR	93,771,000	93,895,000	77,404,996	(182,798)	77,222,198	16,672,802
10700	AUDITOR-CONTROLLER (A-C)	23,510,000	23,510,000	19,389,775	(341,757)	19,048,018	4,461,982
10798	A-C TRANSPORTATION CLEARING ACCOUNT						
10799	A-C ECAPS PROJECT	29,102,000	29,102,000	22,486,680		22,486,680	6,615,320
	BEACHES AND HARBORS:						
27510	- BEACHES	10,940,000	11,190,000	8,137,728	(812,909)	7,324,819	3,865,181
27527	- MARINA	(20,038,000)	(20,219,000)	(47,073,132)	(274,475)	(47,347,607)	27,128,607
	BEACHES AND HARBORS TOTAL	(9,098,000)	(9,029,000)	(38,935,404)	(1,087,384)	(40,022,788)	30,993,788
10010	BOARD OF SUPERVISORS	102,648,000	103,945,000	58,057,795	(69,165)	57,988,630	45,956,370
Various	CAPITAL PROJECTS/REFURBISHMENTS	1,146,337,000	1,102,358,000	102,909,193	1,984,360	104,893,553	997,464,447
10100	CHIEF EXECUTIVE OFFICE	41,202,000	43,895,000	37,722,296	(573,502)	37,148,794	6,746,206
10070	CHIEF INFORMATION OFFICE	6,230,000	6,230,000	4,924,092	(2,911)	4,921,181	1,308,819
14280	CHILD SUPPORT SERVICES			2,217,190	(479,644)	1,737,546	(1,737,546)
	CHILDREN AND FAMILY SERVICES:						
26200	ADMINISTRATION	182,468,000	179,301,000	146,357,869	337,472	146,695,341	32,605,659
26440	ASSISTANCE PAYMENTS:						
26318	- KINGAP PROGRAM	9,429,000	9,429,000	10,643,327	(6,972)	10,636,355	(1,207,355)
26319	- SPECIAL PROGRAMS				(44,130)	(44,130)	44,130
26441	- ADOPTIONS ASSISTANCE PROGRAM	5,787,000	5,787,000	7,084,555	(22,184)	7,062,371	(1,275,371)
26445	- FOSTER CARE PROGRAM	8,172,000	8,172,000	(18,403,519)	(2,212,524)	(20,616,043)	28,788,043
26450	- CHILD ABUSE PREVENTION PROGRAM - AB 1733						
26470	- SED CHILDREN	2,630,000	2,630,000	2,119,599		2,119,599	510,401
26480	- PSSF/FAMILY PRESERVATION	28,033,000	28,366,000	23,457,217	467,153	23,924,370	4,441,630
	CHILDREN AND FAMILY SERVICES ASSISTANCE TOTAL	54,051,000	54,384,000	24,901,179	(1,818,657)	23,082,522	31,301,478

2007-08 NET COUNTY COST VARIANCE REPORT

ORG #	NAME	Adopted Budgeted Net County Cost	Budgeted Net County Cost	Current 2007-08 Net County Cost	Prior Year Accrual Net County Cost	Total 2007-08 Net County Cost	Net County Cost Variance
	COMMUNITY AND SENIOR SERVICES:						
26560	ADMINISTRATION	16,115,000	16,131,000	15,423,525	(75,178)	15,348,347	782,653
26555	ASSISTANCE:						
26556	- OLDER AMERICAN ACT PROGRAM	782,000	782,000	288,600	(798,401)	(509,801)	1,291,801
26670	- WORKFORCE INVESTMENT ACT	4,605,000	4,605,000	5,473,433	(228,718)	5,244,715	(639,715)
	COMMUNITY AND SENIOR SERVICES ASSISTANCE TOTAL	5,387,000	5,387,000	5,762,033	(1,027,119)	4,734,914	652,086
19100	CONSUMER AFFAIRS	4,968,000	4,994,000	4,870,656	(964)	4,869,692	124,308
19150	CORONER	24,879,000	24,891,000	24,003,155	(171,383)	23,831,772	1,059,228
11050	COUNTY COUNSEL	5,203,000	5,203,000	4,749,958	(16,610)	4,733,348	469,652
	COURTS:						
10451	- MOE CONTRIBUTION	111,534,000	111,534,000	109,670,834		109,670,834	1,863,166
15190	- COURTS - UNALLOCATED - OTHER	46,665,000	55,665,000	58,137,959	(105,070)	58,032,889	(2,367,889)
14800	- SUPERIOR COURT - GENERAL FUND	54,999,000	54,999,000	56,395,898	(798,733)	55,597,165	(598,165)
	TRIAL COURTS OPERATIONS TOTAL	213,198,000	222,198,000	224,204,691	(903,803)	223,300,888	(1,102,888)
14030	DISTRICT ATTORNEY	181,170,000	181,213,000	168,802,962	(2,001,571)	166,801,391	14,411,609
12600	EMERGENCY PREPAREDNESS & RESPONSE	4,759,000	5,759,000	3,412,868	(17,970)	3,394,898	2,364,102
12765	EMPLOYEE BENEFITS	4,300,000	4,300,000	35,000	(903)	34,097	4,265,903
10180	EMPLOYEE HOME PC PURCHASE				(311)	(311)	311
12810	EXTRAORDINARY MAINTENANCE	88,091,000	85,110,000	14,887,502	(20,838)	14,866,664	70,243,336
26675	FEDERAL AND STATE DISASTER AID						
10060	FIRE DEPARTMENT - LIFEGUARDS	28,833,000	29,012,000	29,012,000		29,012,000	
20890	GRAND JURY	1,826,000	1,826,000	1,508,094	(27,428)	1,480,666	345,334
	HEALTH SERVICES:						
20000	- ADMINISTRATION	44,664,000	37,332,000	38,214,729	(8,965,328)	29,249,401	8,082,599
21200	- CONTRIBUTION TO HOSPITALS	946,690,000	970,484,000	970,484,000		970,484,000	
20600	- JUVENILE COURT HEALTH SERVICES	1,681,000	1,681,000	3,657,874	(203,106)	3,454,768	(1,773,768)
19996	- MANAGED CARE RATE SUPPLEMENT	64,750,000	64,750,000	64,750,000		64,750,000	
19975	- OFFICE OF MANAGED CARE	(127,278,000)	(127,273,000)	(129,200,649)	8,321	(129,192,328)	1,919,328
19999	- REALIGNMENT	(102,800,000)	(102,800,000)	(100,644,832)		(100,644,832)	(2,155,168)
26685	HOMELESS AND HOUSING PROGRAM	98,158,000	103,877,000	69,585,031		69,585,031	34,291,969
19050	HUMAN RELATIONS COMMISSION	3,169,000	3,169,000	3,091,494	(4,932)	3,086,562	82,438

2007-08 NET COUNTY COST VARIANCE REPORT

ORG #	NAME	Adopted Budgeted Net County Cost	Budgeted Net County Cost	Current 2007-08 Net County Cost	Prior Year Accrual Net County Cost	Total 2007-08 Net County Cost	Net County Cost Variance
11201	HUMAN RESOURCES	9,254,000	9,351,000	9,232,886	(110,517)	9,122,369	228,631
14275	INFORMATION SYSTEMS ADVISORY BODY (ISAB)	226,000	2,921,000	154,434	(37,517)	116,917	2,804,083
13610	INSURANCE BUDGET			(240,493)	(300)	(240,793)	240,793
13100	INTERNAL SERVICES DEPARTMENT	12,476,000	12,624,000	12,022,380	(1,187,249)	10,835,131	1,788,869
13070	INTERNAL SERVICES DEPARTMENT - CUSTOMER DIRECT S&S			1	(14,981)	(14,980)	14,980
13630	JUDGMENTS AND DAMAGES/INSURANCE	21,694,000	86,694,000	57,864,156	(45,559)	57,818,597	28,875,403
13750	LA COUNTY CAPITAL ASSET LEASING	(500,000)	(500,000)	203,389		203,389	(703,389)
19140	LOCAL AGENCY FORMATION COMM				(484,835)	(484,835)	484,835
20500	MENTAL HEALTH	147,401,000	147,401,000	220,945,017	(72,081,852)	148,863,165	(1,462,165)
26500	MILITARY AND VETERANS AFFAIRS	2,174,000	2,174,000	1,915,692	(2,091)	1,913,601	260,399
28250	MUSEUM OF ART	20,677,000	20,677,000	20,677,000		20,677,000	
28300	MUSEUM OF NATURAL HISTORY	14,787,000	14,787,000	13,537,426		13,537,426	1,249,574
28350	MUSIC CENTER OPERATIONS	19,286,000	19,286,000	19,164,442		19,164,442	121,558
13690	NONDEPARTMENTAL SPECIAL ACCOUNTS	55,304,000	33,976,000	(157,391,956)	(649,873)	(158,041,829)	192,017,829
	- PUBLIC LIBRARY (General Fund Contribution)	24,793,000	24,793,000	24,793,000		24,793,000	
16280	OFFICE OF PUBLIC SAFETY	17,487,000	17,920,000	17,279,063	(197,294)	17,081,769	838,231
15680	OFFICE OF OMBUDSMAN	1,332,000	1,332,000	1,147,972	(1,881)	1,146,091	185,909
27640	PARKS AND RECREATION	103,247,000	103,717,000	100,969,778	(629,894)	100,339,884	3,377,116
28100	PLAZA DE CULTURA Y ARTE	200,000	200,000				200,000
17000	PROBATION DEPARTMENT:						
17000	- PROBATION PRIOR YEAR ENCUMBRANCES				(1,079,593)	(1,079,593)	1,079,593
17070	- CARE OF JUVENILE COURTS WARDS	5,958,000	6,858,000	5,834,873		5,834,873	1,023,127
17300	- FIELD SERVICES	90,824,000	92,871,000	106,380,472	1,894,233	108,274,705	(15,403,705)
17250	- JUVENILE INSTITUTIONS SERVICES	238,536,000	238,536,000	238,520,507	(277,970)	238,242,537	293,463
17350	- SPECIAL SERVICES	9,680,000	8,780,000	(1,283,935)	37,830	(1,246,105)	10,026,105
17100	- SUPPORT SERVICES	123,791,000	122,044,000	105,382,674	12,130	105,394,804	16,649,196
	PROBATION DEPARTMENT TOTAL	468,789,000	469,089,000	454,834,591	586,630	455,421,221	13,667,779
18115	PROBATION DEPARTMENT - COMMUNITY BASED CONTRACTS	4,093,000	4,140,000	3,002,720	(3,860)	2,998,860	1,141,140
10190	PROJECT & FACILITY DEVELOPMENT	69,157,000	95,770,000	32,296,250	(83,655)	32,212,595	63,557,405
13749	PROVISIONAL FINANCING USES	64,126,000	54,983,000				54,983,000
15200	PUBLIC DEFENDER	162,720,000	158,320,000	158,599,591	(206,887)	158,392,704	(72,704)

2007-08 NET COUNTY COST VARIANCE REPORT

ORG #	NAME	Adopted Budgeted Net County Cost	Budgeted Net County Cost	Current 2007-08 Net County Cost	Prior Year Accrual Net County Cost	Total 2007-08 Net County Cost	Net County Cost Variance
	PUBLIC HEALTH:						
20400	- ALCOHOL & DRUG PROGRAMS ADMINISTRATION	5,450,000	5,534,000	4,324,871	(871)	4,324,000	1,210,000
25710	- ANTELOPE VALLEY REHAB CENTERS	5,847,000	5,847,000	5,848,641	(450)	5,848,191	(1,191)
25740	- CHILDREN'S MEDICAL SERVICES	28,058,000	28,058,000	27,702,688	(157,685)	27,545,003	512,997
25770	- OFFICE OF AIDS PROGRAMS AND POLICY (OAPP)	17,240,000	17,240,000	16,936,640	303,360	17,240,000	
23450	- PUBLIC HEALTH PROGRAMS	117,304,000	117,546,000	122,072,042	(3,566,635)	118,505,407	(959,407)
	PUBLIC SOCIAL SERVICES:						
25900	ADMINISTRATION	135,023,000	138,609,000	134,709,983	(5,341,124)	129,368,859	9,240,141
26300	ASSISTANCE						
26410	- IN-HOME SUPPORTIVE SERVICES	64,878,000	59,167,000	70,090,440	(9,273,498)	60,816,942	(1,649,942)
26420	- CASH ASSISTANCE PROGRAM FOR IMMIGRANTS			560,088		560,088	(560,088)
26430	- CALWORKS	13,792,000	13,792,000	11,966,903	(300)	11,966,603	1,825,397
26438	- REFUGEE CASH ASSISTANCE			(1,605)		(1,605)	1,605
26460	- INDIGENT AID	139,454,000	144,153,000	147,667,365		147,667,365	(3,514,365)
26473	- COMMUNITY SERVICES BLOCK GRANT						
26474	- OFFICE OF TRAFFIC SAFETY						
26475	- REFUGEE EMPLOYMENT PROGRAM						
	PUBLIC SOCIAL SERVICES ASSISTANCE TOTAL	218,124,000	217,112,000	230,283,191	(9,273,798)	221,009,393	(3,897,393)
47000	PUBLIC WORKS :						
12800	- COUNTY ENGINEER	6,347,000	6,347,000	6,069,714	425,293	6,495,007	(148,007)
12805	- PUBLIC FACILITIES	4,175,000	6,389,000	4,130,231	(127,200)	4,003,031	2,385,969
13010	- PRE-COUNTY IMPROVEMENT DIST STUDIES	582,000	582,000	459,071		459,071	122,929
13020	- FACILITY PROJECT MANAGEMENT			(120,149)	6,781	(113,368)	113,368
13850	- REIMBURSEMENT FOR SEWER CONSTRUCTION			(5,960)		(5,960)	5,960
	PUBLIC WORKS TOTAL	11,104,000	13,318,000	10,532,907	304,874	10,837,781	2,480,219
19350	REGIONAL PLANNING	16,466,000	16,566,000	16,652,150	(252,703)	16,399,447	166,553
11300	REGISTRAR-RECORDER-COUNTY CLERK	23,891,000	24,709,000	23,778,176	(548,975)	23,229,201	1,479,799
97000	RENT EXPENSE	17,948,000	17,948,000	16,276,640	(134,533)	16,142,107	1,805,893
	SHERIFF:						
15682	- PATROL	172,332,000	176,952,000	181,757,995	(4,111,001)	177,646,994	(694,994)
15683	- DETECTIVE SERVICES	56,966,000	57,440,000	64,446,872	(966,353)	63,480,519	(6,040,519)

2007-08 NET COUNTY COST VARIANCE REPORT

ORG #	NAME	Adopted Budgeted Net County Cost	Budgeted Net County Cost	Current 2007-08 Net County Cost	Prior Year Accrual Net County Cost	Total 2007-08 Net County Cost	Net County Cost Variance
15684	- ADMINISTRATION	81,850,000	83,085,000	79,599,349	(40,604)	79,558,745	3,526,255
15685	- CUSTODY	496,371,000	498,679,000	487,393,344	(7,507,780)	479,885,564	18,793,436
15686	- COURT SERVICES	63,725,000	64,731,000	39,296,516	(93)	39,296,423	25,434,577
15687	- GENERAL SUPPORT SERVICES	309,085,000	309,727,000	361,295,942	(453,638)	360,842,304	(51,115,304)
15688	- CLEARING ACCOUNT				(130,301)	(130,301)	130,301
	SHERIFF TOTAL	1,180,329,000	1,190,614,000	1,213,790,018	(13,209,770)	1,200,580,248	(9,966,248)
11590	TELEPHONE UTILITIES			(393,008)	(15,005)	(408,013)	408,013
12460	COUNTYWIDE UTILITIES	25,682,000	25,682,000	23,356,231	(1,014,710)	22,341,521	3,340,479
10950	TREASURER AND TAX COLLECTOR	24,646,000	29,772,000	22,493,040	(255,593)	22,237,447	7,534,553
	VEHICLE LICENSE FEES - REALIGNMENT:						
10591	- HEALTH SERVICES	(377,492,000)	(377,492,000)	(372,656,637)	(1,843,219)	(374,499,856)	(2,992,144)
10592	- MENTAL HEALTH	(104,526,000)	(104,526,000)	(102,697,399)	(1,358,552)	(104,055,951)	(470,049)
10593	- SOCIAL SERVICES	(18,916,000)	(18,916,000)	(18,549,090)	(289,197)	(18,838,287)	(77,713)
	Amounts Before Property Taxes & Nondepartmental Revenue	5,809,084,000	5,878,386,000	4,320,590,580	(128,070,141)	4,192,520,439	1,685,865,561
99999	PROPERTY TAXES	(3,642,360,000)	(3,642,360,000)	(3,667,128,984)		(3,667,128,984)	24,768,984
10000	NONDEPARTMENTAL REVENUE	(354,514,000)	(478,669,000)	(556,090,359)	(1,284,339)	(557,374,698)	78,705,698
	TOTAL-ALL BUDGET UNITS	1,812,210,000	1,757,357,000	97,371,237	(129,354,480)	(31,983,243)	1,789,340,243
		1,812,210,000	1,757,357,000	97,371,237	(129,354,480)	(31,983,243)	1,789,340,243

RESERVE FOR STATE EPSDT LONG-TERM RECEIVABLES
CHANGE IN SB90 LONG-TERM RECEIVABLES
NET CHANGE IN RESERVES (3301)
TRANSFER FROM HOSPITAL FUNDS (MOE)

35,084,000
6,257,000
(89,222)
(21,787,313)
1,808,804,708

AVAILABLE FUND BALANCE - GENERAL FUND

2007-08 NET COUNTY COST VARIANCE REPORT

EXPLANATIONS

BUDGETED NET COUNTY COST: Represents Original Adopted Budget and all budget adjustments to date.

2007-08 NET COUNTY COST: Represents net current revenue and expenditures.

PRIOR YEAR ACCRUAL NET COUNTY COST: Represents net prior year revenue and expenditures.

NET COUNTY COST VARIANCE: Positive amounts represent budgetary savings and sources of fund balance.
Negative amounts represent budgetary shortfalls and uses of fund balance.

**FY 2007-08 GENERAL FUND/ENTERPRISE HOSPITAL BSR
CLOSING (SUMMARY)**

ATTACHMENT II

	FY 2005-06			FY 2006-07			FY 2007-08			Change From	Change From
	Final Adjusted	Closing	FY 2005-06	Final Adjusted	Closing	FY 2006-07	Final Adopted	Adjusted	2007-08	Final	Adjusted
	Budget	NCC	Variances	Budget	NCC	Variances	Budget	Budget	Closing	Adopted	Budget
Operating Budgets											
• Affirmative Action Compliance	\$ 2,825,000	\$ 2,126,578	\$ 698,422	\$ 3,051,000	\$ 2,780,813	\$ 270,187	\$ 3,867,000	\$ 3,867,000	\$ 3,370,586	\$ 496,414	\$ 496,414
• Ag Commissioner/ Weights & Measures	6,878,000	5,479,686	1,398,314	7,485,000	5,435,676	2,049,324	9,814,000	9,814,000	5,770,796	4,043,204	4,043,204
• Alternate Public Defender	40,892,000	38,901,762	1,990,238	43,879,000	43,488,026	390,974	49,219,000	49,219,000	47,480,706	1,738,294	1,738,294
• Animal Care & Control	8,128,000	8,279,685	(151,685)	13,400,000	10,904,085	2,495,915	14,811,000	15,296,797	15,296,797	(485,797)	(409,797)
• Arts Commission	4,753,000	4,730,649	22,351	7,359,000	7,282,797	76,203	8,488,000	8,488,000	8,556,689	(68,689)	(68,689)
• Assessor	84,560,000	75,183,763	9,376,237	84,614,000	71,000,928	13,613,072	93,771,000	93,895,000	77,222,198	16,548,802	16,672,802
• Auditor-Controller	20,210,000	12,579,154	7,630,846	22,434,000	17,147,775	5,286,225	23,510,000	23,510,000	19,048,018	4,461,982	4,461,982
• Auditor-Controller - eCAPS	38,725,000	40,057,286	(1,332,286)	27,908,000	25,726,056	2,181,944	29,102,000	29,102,000	22,486,680	6,615,320	6,615,320
• Beaches & Harbors-Beach	19,539,000	17,799,851	1,739,149	8,028,000	8,425,482	(397,482)	10,940,000	11,190,000	7,324,819	3,615,181	3,865,181
• Beaches & Harbors-Marina	(31,451,000)	(38,370,976)	6,919,976	(12,795,000)	(33,249,124)	20,454,124	(20,038,000)	(20,219,000)	(47,347,607)	27,309,607	27,128,607
• Board of Supervisors	67,807,000	43,212,682	24,594,318	86,381,000	49,081,164	37,299,836	102,648,000	103,945,000	57,988,630	44,659,370	45,956,370
• Chief Executive Officer	23,027,000	22,103,047	923,953	27,729,000	26,386,992	1,342,008	41,202,000	43,895,000	37,148,794	4,053,206	6,746,206
• Chief Information Officer	4,079,000	3,366,601	712,399	4,431,000	3,960,514	470,486	6,230,000	6,230,000	4,921,181	1,308,819	1,308,819
• Child Support Services	0	(5,883,492)	5,883,492	0	(1,853,419)	1,853,419	0	0	1,737,546	(1,737,546)	(1,737,546)
• Children & Family Services-Administration	103,170,000	87,021,562	16,148,438	101,466,000	109,878,966	(8,412,966)	182,468,000	179,301,000	146,695,341	35,772,659	32,605,659
• Children & Family Services-Assistance Pymts	65,921,000	67,795,353	(1,874,353)	55,855,000	59,940,358	(4,085,358)	54,051,000	54,384,000	23,082,522	30,968,478	31,301,478
• Community & Sr Services-Admin	17,435,000	13,218,385	4,216,615	11,050,000	9,446,951	1,603,049	16,115,000	16,131,000	15,348,347	766,653	782,653
• Community & Sr Services-Assistance	0	(801,764)	801,764	5,442,000	3,992,320	1,449,680	5,387,000	5,387,000	4,734,914	652,086	652,086
• Community-Based Contracts	3,176,000	1,835,924	1,340,076	3,312,000	2,019,170	1,292,830	4,093,000	4,140,000	2,998,860	1,094,140	1,141,140
• Consumer Affairs	3,503,000	3,357,366	145,634	4,208,000	4,153,832	54,168	4,968,000	4,994,000	4,869,692	98,308	124,308
• Coroner	20,456,000	20,360,829	95,171	23,847,000	23,093,657	753,343	24,879,000	24,891,000	23,831,772	1,047,228	1,059,228
• County Counsel	4,635,000	1,645,156	2,989,844	4,890,000	2,258,663	2,631,337	5,203,000	5,203,000	4,733,348	469,652	469,652
• District Attorney-Criminal	142,204,000	124,573,923	17,630,077	149,491,000	138,295,028	11,195,972	181,170,000	181,213,000	166,801,391	14,368,609	14,411,609
• Fire Department-Lifeguards	25,134,000	143,228	24,990,772	25,773,000	25,773,000	0	28,833,000	29,012,000	29,012,000	(179,000)	0
• Grand Jury	1,290,000	1,052,697	237,303	1,517,000	1,221,518	295,482	1,826,000	1,826,000	1,480,666	345,334	345,334
• Health Services/Enterprise Hospital Summary	662,698,000	634,199,919	28,498,081	811,711,000	885,240,179	(73,529,179)	827,707,000	844,174,000	838,101,009	(10,394,009)	6,072,991
• Public Health	0	0	0	146,059,000	146,150,788	(91,788)	173,899,000	174,225,000	173,462,601	436,399	762,399
• Homeless and Housing Program	20,000,000	20,000,000	0	83,495,000	8,232,392	75,262,608	98,158,000	103,877,000	69,585,031	28,572,969	34,291,969
• Human Relations Commission	2,626,000	2,457,683	168,317	2,893,000	2,884,701	8,299	3,169,000	3,169,000	3,086,562	82,438	82,438
• Human Resources	7,613,000	7,097,886	515,114	8,479,000	7,978,158	500,842	9,254,000	9,351,000	9,122,369	131,631	228,631
• Information System Advisory Body	226,000	48,703	177,297	403,000	502,806	(99,806)	226,000	2,921,000	116,917	1,09,083	2,804,083
• Internal Services	3,982,000	1,588,880	2,393,120	3,008,000	(1,420,084)	4,428,084	12,476,000	12,624,000	10,835,131	1,640,869	1,788,869
• Mental Health	145,150,000	148,552,890	(3,402,890)	160,568,000	152,603,728	7,964,272	147,401,000	147,401,000	148,863,165	(1,462,165)	(1,462,165)
• Military & Veterans Affairs	1,556,000	1,345,367	210,633	2,022,000	1,700,504	321,496	2,174,000	2,174,000	1,913,601	260,399	260,399
• Museum of Art	19,516,000	19,256,252	259,748	20,216,000	20,124,025	91,975	20,677,000	20,677,000	20,677,000	0	0
• Museum of Natural History	12,695,000	12,122,154	572,846	13,280,000	12,092,173	1,187,827	14,787,000	14,787,000	13,537,426	1,249,574	1,249,574
• Music Center, The	17,527,000	17,264,879	262,121	18,681,000	18,641,492	39,508	19,286,000	19,286,000	19,164,442	121,558	121,558
• Office of Public Safety	15,962,000	14,659,987	1,302,013	17,277,000	15,447,666	1,829,334	17,487,000	17,920,000	17,081,769	405,231	838,231
• Office of Ombudsman	889,000	712,983	176,017	1,035,000	903,503	131,497	1,332,000	1,332,000	1,146,091	185,909	185,909
• Parks & Recreation	86,173,000	79,923,370	6,249,630	94,582,000	90,217,071	4,364,929	103,247,000	103,717,000	100,339,884	2,907,116	3,377,116
• Plaza de Cultura Y Arte	0	0	0	0	0	0	200,000	200,000	0	200,000	200,000
• Probation	357,198,000	346,636,165	10,561,835	411,077,000	389,220,543	21,856,457	468,789,000	469,089,000	455,421,221	13,367,779	13,667,779
• Provisional Financing Uses	21,474,000	0	21,474,000	31,612,000	0	31,612,000	64,126,000	54,983,000	0	64,126,000	54,983,000
• Public Defender	145,093,000	140,911,216	4,181,784	152,305,000	148,413,858	3,891,142	162,720,000	158,320,000	158,392,704	4,327,296	(72,704)
• Public Social Services-Administration	139,990,000	117,122,090	22,867,910	126,821,000	116,293,714	10,527,286	135,023,000	138,609,000	129,368,859	5,654,141	9,240,141
• Public Social Services-Assistance Summary	258,340,000	182,220,591	76,119,409	233,589,000	221,937,286	11,651,714	218,124,000	217,112,000	221,009,393	(2,885,393)	(3,897,393)
• Public Works (PW)-GF Summary	4,079,000	2,283,504	1,795,496	8,313,000	7,241,720	1,071,280	11,104,000	13,318,000	10,837,781	266,219	2,480,219
• Regional Planning	10,470,000	9,235,209	1,234,791	12,780,000	11,489,082	1,290,918	16,466,000	16,566,000	16,399,447	66,553	166,553
• Registrar-Recorder/County Clerk	22,611,000	15,706,492	6,904,508	23,013,000	12,549,039	10,463,961	23,891,000	24,709,000	23,229,201	661,799	1,479,799
• Sheriff's Department	811,101,000	790,419,583	20,681,417	993,395,000	1,002,761,426	(9,366,426)	1,180,329,000	1,190,614,000	1,200,580,248	(20,251,248)	(9,966,248)
• Treasurer & Tax Collector	18,343,000	14,944,609	3,398,391	22,616,000	14,163,306	8,452,694	24,646,000	29,772,000	22,237,447	2,408,553	7,534,553
• Contribution to Trial Court Operation Fund	199,338,000	195,794,499	3,543,501	211,475,000	211,950,722	(475,722)	213,198,000	222,198,000	223,300,888	(10,102,888)	(1,102,888)
Subtotal Operating Budgets	\$ 3,661,546,000	\$ 3,349,121,390	\$ 312,424,610	\$ 4,321,460,000	\$ 4,113,911,026	\$ 207,548,974	\$ 4,852,453,000	\$ 4,897,430,000	\$ 4,571,920,038	\$ 166,902,908	\$ 325,509,962

**FY 2007-08 GENERAL FUND/ENTERPRISE HOSPITAL BSR
CLOSING (SUMMARY)**

ATTACHMENT II

	FY 2005-06 Final Adjusted Budget	FY 2005-06 Closing NCC	FY 2005-06 Variances	FY 2006-07 Final Adjusted Budget	FY 2006-07 Closing NCC	FY 2006-07 Variances	2007-08 Final Adopted Budget	2007-08 Adjusted Budget	2007-08 Closing	Change From Final Adopted	Change From Adjusted Budget
Nonoperating Budgets											
• Capital Projects	\$ 523,587,000	\$ 45,226,660	\$ 478,360,340	\$ 876,861,000	52,652,451	824,208,549	\$ 1,146,337,000	\$ 1,102,358,000	\$ 104,893,553	\$ 1,041,443,447	\$ 997,464,447
• Emergency Preparedness & Response	4,237,000	2,928,898	1,308,102	4,759,000	3,465,359	1,293,641	4,759,000	5,759,000	3,394,898	1,364,102	2,364,102
• Employee Benefits	2,875,000	1,380,721	1,494,279	11,825,000	1,308,000	10,517,000	4,300,000	4,300,000	34,097	4,265,903	4,265,903
• Employee Purchase-Computers	0	0	0	0	0	0	0	0	(311)	311	311
• Extraordinary Maintenance	61,268,000	8,494,104	52,773,896	78,132,000	18,222,249	59,909,751	88,091,000	85,110,000	14,866,664	73,224,336	70,243,336
• Federal & State Disaster Aid	0	(1,289,965)	1,289,965	0	88,297	(88,297)	0	0	0	0	0
• Insurance	3,000,000	218,663	2,781,337	0	(167,828)	167,828	0	0	(240,793)	240,793	240,793
• Internal Services/Customer Direct-S&S	0	(828,989)	828,989	0	(154,452)	154,452	0	0	(14,980)	14,980	14,980
• Judgments & Damages	21,694,000	18,202,700	3,491,300	21,694,000	(51,821,684)	73,515,684	21,694,000	86,694,000	57,818,597	(36,124,597)	28,875,403
• LA Co Capital Asset Leasing	(300,000)	30,039	(330,039)	(290,000)	36,295	(326,295)	(500,000)	(500,000)	203,389	(703,389)	(703,389)
• Nondepartmental Revenue	(495,273,000)	(563,926,864)	68,653,864	(465,480,000)	(588,719,635)	123,239,635	(354,514,000)	(478,669,000)	(557,374,698)	202,860,698	78,705,698
• Nondepartmental Special Accounts	9,225,000	(71,986,695)	81,211,695	134,721,000	(122,801,179)	257,322,179	80,097,000	58,769,000	(133,248,829)	213,345,829	192,017,829
• Project and Facility Development	120,875,000	64,657,206	56,217,794	111,955,000	65,055,834	46,899,166	69,157,000	95,770,000	32,212,595	36,944,405	63,557,405
• Rent Expense	13,769,000	10,209,814	3,559,186	19,430,000	14,470,710	4,959,290	17,948,000	17,948,000	16,142,107	1,805,893	1,805,893
• Telephone Utilities	0	(786,021)	786,021	0	(483,274)	483,274	0	0	(408,013)	408,013	408,013
• Utilities	17,654,000	17,097,155	556,845	25,458,000	23,029,513	2,428,487	25,682,000	25,682,000	22,341,521	3,340,479	3,340,479
• VLF-Realignment	(482,104,000)	(494,791,651)	12,687,651	(509,881,000)	(491,820,415)	(18,060,585)	(500,934,000)	(500,934,000)	(497,394,094)	(3,539,906)	(3,539,906)
Subtotal Nonoperating Budgets	\$ (199,493,000)	\$ (965,164,225)	\$ 765,671,225	\$ 309,184,000	\$ (1,077,439,759)	\$ 1,386,623,759	\$ 602,117,000	\$ 502,267,000	\$ (936,774,297)	\$ 1,538,891,297	\$ 1,439,061,297
Operating/Nonoperating Budgets Subtotal	\$ 3,462,053,000	\$ 2,383,957,165	\$ 1,078,095,835	\$ 4,630,644,000	\$ 3,036,471,267	\$ 1,594,172,733	\$ 5,454,570,000	\$ 5,399,717,000	\$ 3,635,145,741	\$ 1,705,794,205	\$ 1,764,571,259
• Appropriation for Contingencies	\$ 0	\$ 0	\$ 0	\$ 0	0	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal	\$ 3,462,053,000	\$ 2,383,957,165	\$ 1,078,095,835	\$ 4,630,644,000	\$ 3,036,471,267	\$ 1,594,172,733	\$ 5,454,570,000	\$ 5,399,717,000	\$ 3,635,145,741	\$ 1,705,794,205	\$ 1,764,571,259
Adjustments to Fund Balance											
• Property Tax-Regular	3,054,713,000	3,065,192,630	10,479,630	3,153,122,000	\$ 3,365,494,910	\$ 212,372,910	3,642,360,000	3,642,360,000	3,667,128,984	24,768,984	24,768,984
• Property Tax-Supplemental	0	0	0	114,383,000	0	(114,383,000)	0	0	0	0	0
• Reserves/Designation-GF (Total)	(1,281,103,000)	(1,281,103,000)	0	(503,759,000)	(503,759,000)	0	(241,160,000)	(434,819,000)	(434,819,000)	(193,659,000)	0
• Cancel Reserves/Designations (Total)	776,132,000	793,143,189	17,011,189	797,070,000	813,690,000	16,620,000	347,014,000	485,793,000	527,134,000	180,120,000	41,341,000
• Fund Balance	908,610,000	908,610,000	0	1,069,828,000	1,069,828,000	0	1,706,356,000	1,706,356,000	1,706,356,000	0	0
• Other Adjustments:											
Transfer from/(to) Hospital Funds (MOE)	0	(35,790,000)	(35,790,000)	0	75,247,532	75,247,532	0	0	(21,787,313)	(21,787,313)	(21,787,313)
Change in Reserves	0	31,275	31,275	0	26,769	26,769	0	0	(89,222)	(89,222)	(89,222)
Misc Adjustment to Fund Balance				0	0	0	0	27,000	27,000		0
Reserve for State EPSDT (DMH)	3,701,000	3,701,000	0	0	(77,700,000)	(77,700,000)	0	0	0	0	0
Adjustments to Fund Balance Subtotal	\$ 3,462,053,000	\$ 3,453,785,094	\$ (8,267,906)	\$ 4,630,644,000	\$ 4,742,828,211	\$ 112,184,211	\$ 5,454,570,000	\$ 5,399,717,000	\$ 5,443,950,449	\$ (10,646,551)	\$ 44,233,449
Estimated Year-End Fund Balance	\$ 0	\$ 1,069,827,929	\$ 1,069,827,929	\$ 0	\$ 1,706,356,944	\$ 1,706,356,944	\$ 0	\$ 0	\$ 1,808,804,708	\$ 1,695,147,654	\$ 1,808,804,708

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Operating BudgetsAffirmative Action

\$496,000

Reflects savings of \$0.5 million attributable to salaries and employee benefits of \$2.1 million due to delays in filling budgeted positions for the Public Social Services, Fire and Public Works investigations sections as well as various administrative positions related to the Department's recent reorganization; and services and supplies savings of \$101,000 due to the delay of the office refurbishment capital project; other charges savings of \$4,000 due to lower than anticipated insurance costs; and savings of \$21,000 from prior year activity resulting from cancelled accounts payables and commitments. These savings are partially offset by an under-realization of intrafund transfers and under-realized revenue of \$1.7 million primarily due to less than anticipated billing to client departments for contract investigation services.

Of the total savings, \$101,000 was carried over into the FY 2008-09 capital projects adopted budget for office refurbishments due to the Department's reorganization. Additionally, \$167,000 is requested as an additional carryover to supplement the above capital project (\$99,000), telephone/voice mail activation/training, project management services related to lease agreement at the World Trade Center (\$33,000), and online Sexual Harassment Training (\$35,000).

Agricultural Commissioner/Weights and Measures

\$4,043,000

Reflects savings of \$4.0 million that are primarily attributable to hiring delays of inspector positions (\$3.0 million); under spending in services and supplies (\$0.3 million), other charges (\$38,000) and fixed assets (\$13,000); increased revenue (\$101,000); cancellation of prior year commitments and accounts payable, and the over-realization of prior year revenues (\$577,000).

The Department is requesting to carryover savings for a pending lawsuit settlement (\$2.5 million).

Alternate Public Defender

\$1,738,000

Reflects savings of \$1.7 million primarily due to lower than expected costs of \$1.4 million in salaries and employee benefits due to hiring delays, \$0.3 million in other charges due to lower than budgeted litigation costs, under expenditure of \$37,000 in fixed assets, and the over-realization of \$83,000 in prior year revenues. These savings are partially offset by \$40,000 by the under-realization of current-year revenues.

Of the savings, the Department requests to carryover \$450,000 for a capital project for space renovation and refurbishments at the Compton Courthouse.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Animal Care and Control

(\$410,000)

Reflects a deficit primarily due to the under-realization of revenue as a result of increased refunds to contract cities for circumstances in which contract cities generated revenues that exceeded the Department's expenditures; and less than anticipated revenue from contract cities for animal control and shelter services; partially offset by a surplus attributed to an increase in fees collected for animal licenses.

The shortfall can also be attributed to over-expenditures in services and supplies due to unbudgeted expenditures for the Auditor-Controller and Department of Human Resources for specialized assessments and professional staff support related to administrative operations, and higher than anticipated legal expenses reimbursable to County Counsel to address various pending legal issues; offset by savings in salaries and employee benefits due to vacancies and hiring delays.

Arts Commission

(\$69,000)

Reflects a \$69,000 shortfall that is due to the loss of one-time private sponsorship for the Board of Supervisor's Holiday Celebration.

Assessor

\$16,673,000

Reflects a \$16.7 million surplus that is primarily attributable to salaries and employee benefits savings of \$7.8 million due to attrition, recruitment delays and step variances; services and supplies savings of \$2.8 million due primarily to less than anticipated expenditures for the Re-engineering Project; other charges savings of \$43,000 due to less than anticipated judgment and damages costs; fixed assets savings of \$84,000 due to less than anticipated costs for electronic equipment; over-realized intrafund transfers of \$68,000 primarily due to higher than anticipated reimbursements from departments for property information; over-realized revenue of \$5.6 million is primarily from property administrative fee reimbursements (SB 2557); and \$184,000 from cancellation of prior year accounts payable and commitments.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Auditor-Controller

\$4,462,000

Reflects a \$4.5 million surplus that is primarily attributable to salaries and employee benefits savings of \$6.1 million due to vacancies and items filled lower than budgeted; services and supplies savings of \$1.6 million due primarily to less than anticipated expenditures for e-HR project charges and the transfer of eCAPS costs to the eCAPS budget unit to offset increased charges from ISD; fixed assets savings of \$64,000 due to the deferral of mailing equipment purchase until FY 2008-09; and cancellation of prior year commitments and the overrealization of prior year revenues (\$342,000); partially offset by under-realized intrafund transfers of \$2.7 million, which reflects actual cost recovery for labor charges and under-realized revenue of \$1.1 million due primarily to less than anticipated reimbursement for supplemental property tax administrative costs (SB 813).

Of the total savings, \$0.7 million (\$611,000 services and supplies savings and \$64,000 fixed assets savings) will be carried over into FY 2008-09 for the purchase of mailing equipment.

Auditor-Controller eCAPS Project

\$6,615,000

Reflects a savings of \$6.9 million that is primarily attributable to services and supplies savings of \$2.2 million for rents and facilities; fixed assets savings of \$21,000 due to purchasing delays; the over-realization of \$50,000 in intrafund transfers for cost recovery from the Department of Health Services' Time Collection maintenance fees; and over-realized revenue of \$4.3 million for development changes related to the Department of Public Works Legacy Project.

The total savings will be carried over into the eCAPS designation, \$2.9 million of which is earmarked to fund future rent and facilities costs.

Beaches and Harbors

(\$30,994,000)

Reflects savings primarily due to the receipt of a \$20.0 million one-time transfer fee and increases in leasehold rent and parking revenues; staff vacancies and hiring delays; unspent Beach and Marina maintenance funding; and prior year activity.

Of the total savings, \$6.2 million will be carried over into FY 2008-09 to address a South Coast Air Quality Management District mandate; judgments and damages; California Coastal Commission Consultant Services; the purchase of Parcel 44; the replacement of three public docks for the boat launch ramp; and the Administration Building Replacement Project.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Board of Supervisors

\$45,956,000

Reflects a projected surplus of \$46.0 million that includes \$44.6 million in unspent community program funding and \$1.4 million in operational savings. The following provides an explanation for the operational savings: 1) a \$0.9 million savings in salaries and employee benefits due to vacancies and hiring delays throughout the Department; 2) a \$0.2 million in savings in services and supplies due to a decrease in temporary services and delays in completion of the Board Hearing Room upgrade project, as well as the Storage Area Network project; 3) a \$0.3 million in savings for the Video Conference project; and 4) a \$25,000 in savings from the Board Hearing Room Kiosk project.

Of the total savings, \$45.1 million is carried over to FY 2008-09. Of this amount, \$44.6 million is the projected fund balance for community programs (\$35.7 million had been carried over in Proposed budget phases and \$8.9 million will be carried over in 2008-09 Supplemental Budget phase), \$211,000 was provided for the Storage Area Network Phase III project and \$260,000 is the unspent balance of the Board Hearing Room Upgrade/Lancaster Remote Broadcasting project of which \$25,000 was provided to supplement the total project costs.

Chief Executive Officer

\$6,746,000

Reflects a current year savings of \$6.2 million due to lower services and supplies and fixed assets expenditures in various departmental programs such as Cable and Telecommunication (\$2.3 million), Healthier Communities, Stronger Families Thriving Children (\$1.5 million), Community Enhancement Teams, Employee Relations and various initiatives. An additional savings of \$0.6 million is attributable to the cancellation of commitments and accounts payables, and the receipt of unanticipated prior year revenue.

The Department has identified that \$2.4 million of the projected surplus will be carried over in FY 2008-09 to continue departmental program requirements for the following programs: Healthier Communities, Stronger Families Thriving Children Program (\$1.5 million), Joint Labor-Management Committee on Office Ergonomics (\$0.3 million), various community enhancement teams (\$0.2 million), financial forecasting tool (\$0.3 million), and the Van Nuys Child Care Center (\$0.1 million). The Cable and Telecommunication project funds will be deferred and funding placed in the Provisional Financing Uses budget.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**Chief Information Office

\$1,309,000

Reflects savings of \$1.3 million due to: 1) a \$990,000 savings in salaries and employee benefits due to recent retirements and recruitment delays in filling vacant positions; 2) a \$303,000 savings in services and supplies due to deferral of operating lease expenses caused by delays in the move of the Department's office to the World Trade Center; 3) a \$9,000 savings in Other Charges primarily due to less than anticipated Capital Lease-Rent charges; and 4) \$7,000 in prior year savings due to cancellation of commitments and over-realization of revenue accrual.

Of the total savings, \$120,000 is to be carried over to cover telecommunication costs associated with the World Trade Center lease.

Child Support Services

(\$1,738,000)

Reflects a deficit of \$1.7 million that is primarily related to the method in which the State recognizes claims submitted by the County (\$2.6 million). The State, which provides reimbursement to the department, processes claims on a cash accounting basis rather than the modified accrual accounting basis that the County utilizes. As a result of this timing difference, the department is unable to accrual the \$2.6 million in revenue. The department will be able to claim the difference in the subsequent fiscal year.

This deficit is partially offset by a savings of \$0.5 million in prior- year activities and the savings of \$0.5 million from the cancellation of a previous established liability account (\$0.5 million).

Children and Family Services – Administration

\$32,606,000

Reflects a savings of \$32.6 million resulting from: (a) salaries and employee benefits savings of \$16.2 million due primarily to vacancies resulting from hiring delays and lower than anticipated employee benefits; (b) services and supplies savings of \$13.0 million and other charges savings of \$3.1 million due to lower than anticipated charges from other County departments and for information technology services, as well as delayed implementation of various contract services and the Katie A Corrective Action Plan; and (c) fixed assets savings of \$0.6 million due to lower than budgeted expenditures on various computer devices and equipment. The surplus is partially offset by a \$0.3 million reduction in projected prior year revenue.

Out of the \$32.6 million in savings, \$15.1 million is Title IV-E Waiver savings, \$8.8 million is non-Waiver program savings, \$3.3 million is DCFS-Katie A savings, \$5.4 million is DMH-Katie A savings, and \$4.2 million is needed to offset the Assistance Budget carryover shortfall. The Title IV-E and Katie A savings must be placed in PFU for future use.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**Children and Family Services – Assistance

\$31,301,000

Reflects a savings of \$31.3 million, which is the result of the following: 1) \$29.1 million savings related to the Title IV-E Waiver program of which \$15.2 million will be carried over to FY 2008-09 to fund FY 2007-08 Dual Agency rate increases that were delayed because of payment system programming delays; 2) \$4.6 million in unspent Prevention Initiative funds that will be carried over into FY 2008-09; 3) \$1.8 million that will be carried over to fund FY 2007-08 non-Waiver Dual Agency rate increases, partially offset by a \$4.2 million deficit due to higher than anticipated caseloads/case costs in the GRI, Kin-GAP and Adoptions programs.

The total carryover is \$35.5 million and is earmarked for the following: Title IV-E Waiver (\$29.1 million); Prevention Initiative (\$4.6 million); and Dual Agency (\$1.8 million).

Community and Senior Services – Administration

\$783,000

Reflects savings of \$0.8 million primarily associated with service center repairs that were not able to be completed, billed or started this fiscal year and savings in salaries and employee benefits due to delays in hiring, attrition and vacancies. These savings partially offset lower than budgeted revenue in the Workforce Investment Act program.

The Department is requesting that \$0.7 million in savings related to the delays in service center repairs be carried over to FY 2008-09.

Community and Senior Services – Assistance

\$652,000

Reflects savings from the cancellation of prior year commitments and contracts under expenditures in the Youth Jobs and Nutrition Program.

Community-Based Contracts

\$1,141,000

Reflects savings due to anticipated under expenditures in anti-gang strategy services and community delinquency prevention contracts. These savings will be carried over and included in the FY 2008-09 Budget.

Consumer Affairs

\$124,000

The surplus is mainly due to savings from the Self Help Legal Access Center based upon the revised agreement.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**Coroner

\$1,059,000

Reflects savings of \$0.1 million in salaries and employee benefits due to hiring delays; \$1.3 million in services and supplies savings due to less than anticipated costs for autopsy and forensic supplies; other charges savings of \$95,000; fixed assets of \$0.3 million due to delays in receiving Homeland Security equipment; prior year savings of \$0.2 million; and over-realization of \$7,000 offset by lower than anticipated intrafund transfer of \$1.0 million.

County Counsel

\$470,000

Reflects savings in salaries and employee benefits of \$6.5 million due to unfilled vacancies; services and supplies of \$2.2 million attributed to lower than anticipated legal defense fees and costs, clerical temporary services, training costs, alterations and improvements, a new computer lease and information technology projects that were not completed as planned; other charges of \$4,000 due to lower than anticipated costs for the civic center cogeneration; fixed assets of \$2,000 due to less than anticipated costs for fixed assets purchases; cancellation of prior year commitments and over-realized prior year revenues of \$17,000; partially offset by under-realized intrafund transfers of \$7.3 million and revenues of \$1.0 million as a result of less than anticipated billings to client departments due to unfilled vacancies.

District Attorney

\$14,412,000

Reflects saving of \$14.4 million, which is primarily due to \$12.4 million in savings in salaries and employee benefits; \$0.4 million savings in other charges; \$0.7 million savings in fixed assets due to lower than anticipated equipment purchases and prior year savings of \$2.0 million; offset by lower than anticipated intrafund transfers of \$0.7 million; and under-realization of revenue in the amount of \$0.4 million.

The District Attorney is requesting \$5.5 million in carryover for their Bureau of Investigation Communication Project.

Fire Department-Lifeguard

\$0

No variance

Grand Jury

\$345,000

Reflects savings of \$0.3 million that is primarily due to lower spending on jury and witness fees, and prior years' savings.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**Health Services/Enterprise Hospitals

(\$15,714,000)

Reflects a net deficit to offset capital project funding of \$18.3 million (which will be carried over to FY 2008-09) and under-realized Vehicle License Fee revenue of \$2.5 million.

Public Health

\$762,000

Reflects a surplus of \$800,000; however, after accounting for \$2.3 million in unspent net County cost funds earmarked for specific programs/services and carrying this amount forward to FY 2008-09, the reported surplus of \$800,000 in FY 2007-08 becomes a \$1.5 million deficit.

The \$2.3 million in FY 2007-08 carryover funding is required for Public Health's methamphetamine prevention and treatment services (\$1.1 million), sexually transmitted disease/syphilis case finding and social marketing services (\$742,000), information technology unified directory project (\$270,000), illegal food vendor enforcement activities (\$88,000), and Project 50 salaries and employee benefits costs (\$29,000).

Homeless and Housing

\$34,292,000

Reflects savings attributable to delays in contracting for various projects and funding for multi-year initiatives. These savings will be carried over to FY 2008-09, with \$11.4 million occurring during the 2008-09 Supplemental Budget phase and \$22.9 million occurring in previous FY 2008-09 budget phases.

Human Relations Commission

\$82,000

Reflects a surplus of \$82,000 primarily due to vacancies, unanticipated delays in project costs and prior year activity savings.

Human Resources

\$229,000

Reflects a savings of \$0.2 million due to: 1) a \$5.5 million savings in salaries and employee benefit primarily due to vacancies, hiring delays and step differential throughout the Department; 2) a \$1.5 million savings in services and supplies due to less than anticipated expenditures in advertising, LA STARS!, general office supplies and services from other County departments; 3) a \$55,000 savings in fixed assets primarily due to a budget adjustment transferring funds to the Department for the Hall of Administration Kiosk project, which will be completed in FY 2008-09; 4) a \$1,000 savings in other charges due to less than anticipated charges for liability; 5) a \$111,000 prior year savings primarily due to cancellation of prior year commitments. These savings are offset by a \$6.8 million net reduction in revenue primarily due to fewer billings to other County departments.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**

Of the total savings, \$178,000 will be carried over to FY 2008-09 to buy down the cost of the Wilshire Refurbishment capital project.

Information Systems Advisory Body

\$2,804,000

Reflects savings of \$2.8 million primarily attributable to lower than anticipated services and supplies expenditures of \$4.2 million, that includes unspent CEO IT funds received for the New WiFi Pilot project. There will also be savings of \$31,000 in fixed assets for equipment that will not be purchased, and \$37,000 in the cancellation of prior year commitments and accounts payables. Savings are offset by lower than anticipated revenues of \$700,000 and intrafund transfers of \$800,000.

The Department is requesting that the \$2.7 million be carried over to FY 2008-09 for the New WiFi Pilot project.

Internal Services Department

\$1,789,000

Reflects savings primarily due to the over-recovery of General County Overhead of \$700,000, salary savings in the Countywide Policy Standards program of \$200,000, offset by uncollected billings/year-end billing adjustments (\$300,000). Also reflects prior year savings of \$1.2 million primarily from the cancellation of prior year accounts payables and commitments.

Mental Health

(\$1,462,000)

Reflects a variance that is the result of a net increase in Realignment Vehicle License fees (\$3.2 million from favorable accrual collections related to prior year, offset by a \$1.8 million current year projected deficit).

Military and Veterans Affairs

\$260,000

Reflects a surplus primarily due to salaries and employee benefits savings attributable to two employees who are on industrial accident, vacancies, hiring delays, and the Department's effort to closely monitor overtime usage and lesser events during weekends.

Museum of Art

\$0

No variance.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**Museum of Natural History

\$1,250,000

Reflects savings in salaries and employee benefits of \$385,000 due to unfilled vacancies, attrition and lower than anticipated employee benefits cost; and \$865,000 savings in services and supplies due to lower than anticipated maintenance costs, a decrease in insurance and contracted services costs, and lower than anticipated utility costs.

Pursuant to the 1994 Funding Agreement, the entire variance will be carried over into the Department's 2008-09 budget.

Music Center

\$121,000

Reflects savings in services and supplies attributed to lower than anticipated utility costs, lower insurance costs, and savings in administrative services. Savings was partially offset by under-realized co-generation revenue (\$104,000).

Office of Public Safety

\$838,000

Reflects savings of \$7.2 million in salaries and employee benefits due to vacancies; \$4.8 million in services and supplies primarily due to delays in implementation of security contract guard services; \$300,000 in other charges from lower-than-anticipated indemnity costs/insurance claims; \$100,000 due to less than anticipated equipment costs; and \$200,000 cancellation of prior year commitments. Savings are offset by lower than anticipated intrafund transfers of \$3.6 million and by the under-realization of \$8.1 million in revenues.

Ombudsman

\$186,000

Reflects savings primarily attributable to a vacant Community Services Liaison (CSL) position that was requested to oversee the Sheriff's Department Child Abuse Central Index (CACI) Hearing program (\$127,000). Other savings are attributable to under spending in services and supplies primarily in administrative and information technology (\$51,000), other charges (\$6,000), and cancellation of prior year commitments (\$2,000).

Parks and Recreation

\$3,377,000

Reflects savings of \$2.4 million primarily attributable to staff vacancies and hiring delays; less than anticipated billings from other departments for services rendered; a delay in the payment of a litigation settlement; and unspent fixed assets due to lower than anticipated purchase order amounts. Savings are partially offset by under-realized intrafund revenue for capital projects staff time; water rights and management lease revenue; and revenue related to vacant revenue-offset positions in Parks' Special Districts.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**

Of the total \$2.4 million savings, \$843,000 will be carried over into FY 2008-09 for litigation (\$500,000) and the Whittier Narrows Legg Lake Trash Monitoring and Reporting plan (\$343,000).

Prop 62 Ongoing Variance (\$378,000) – Reflects savings attributable to salaries and employee benefits directly attributable to staff vacancies and hiring delays; the entire \$378,000 will be carried over into FY 2008-09.

Prop 62 One-Time Variance (\$553,000) – Reflects savings attributable to unspent Prop 62 services and supplies funding; the entire \$553,000 will be carried over into FY 2008-09.

Plaza de Cultura y Arte

\$200,000

The April 2008 opening was postponed until December 2008 due to delays in construction; therefore no funding was used in FY 2007-08.

Probation

\$13,668,000

Reflects an overall surplus of \$13.7 million with savings of \$9.4 million in salaries and employee benefits primarily attributable to hiring delays within Probation Camps and Field Services areas as a result of hiring efforts within the halls to meet the Department of Justice staffing requirements; \$10.2 million savings in services and supplies of which \$7.5 million is from the unspent Medical Records System allocation; \$700,000 in unspent Homeless Initiative allocation and \$2.0 million in unspent office refurbishment and enhancements earmarked for carryover to FY 2008-09; \$1.7 million savings in other charges due to lower than expected expenditures for Care of the Courts and claim settlements; \$200,000 savings in fixed assets due to discounted equipment purchases; and \$1.1 million savings primarily due to prior year commitment cancellations. These savings are primarily offset by a \$1.3 million loss in intrafund revenue due to lower than expected collections from various interdepartmental services; \$5.9 million loss of revenue from Juvenile Probation Camp Funds, Cost of Probation Services and Medi-Cal Administrative Activities; and a \$1.7 million loss in prior year revenue accrual primarily due to uncollected Medi-Cal Administrative Activities revenue.

The Department is carrying over \$8.7 million to FY 2008-09 earmarked for the following: Emergency Medical Services System (\$7.5 million); homeless initiatives (\$0.8 million); and office refurbishments (\$0.4 million).

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)***Provisional Financing Uses*

\$54,983,000

Reflects an overall surplus of \$55.0 million for the Provisional Financing Uses budget unit.

Savings of \$51.4 million from non-Prop 62 items is primarily attributable to delays in implementing various programs. The savings occurred in the following areas community programs (\$19.0 million), DCFS programs (\$6.4 million), Probation Department programs (\$11.2 million), Sheriff Department programs (\$3.9 million), IT Shared Services Initiative (\$2.3 million), Homeless Initiatives (\$1.2 million) and various other programs (\$7.4 million). Of this savings, \$45.5 million was carried over and reallocated in the 2008-09 Adopted Budget.

Savings from Prop 62 One-Time Funding is attributable to the public health vendor enforcement program (\$0.3 million) and public library programs (\$3.3 million). The entire amount was carried over and reallocated in the 2008-09 Adopted Budget.

Public Defender

(\$73,000)

Reflects a deficit of \$73,000, which is primarily due to the under realization of \$1.8 million in State SB 90 revenue and \$200,000 in intrafund transfers. This was partially offset by savings of \$700,000 in salaries and employee benefits; \$700,000 in services and supplies; \$300,000 in other charges; and \$200,000 in savings from prior year activities.

Public Social Services – Administration

\$9,240,000

Reflects a \$9.2 million surplus primarily due to a rollover of \$5.0 million in Homeless Prevention Initiative funding and \$3.5 million in CEO Information Technology funding. The remaining \$750,000 is due to surpluses in salaries and employee benefits due to hiring delays, and services and supplies due to delays in implementation of IT projects.

The Department is carrying the entire \$9.2 million in savings to FY 2008-09 budget.

Public Social Services – Assistance

\$(3,897,000)

Reflects a \$3.9 million deficit primarily due to a \$3.5 million deficit in the General Relief / Indigent Aid program and a \$1.6 million increase in the In-Home Supportive Services program, caused by significant caseload increases in the late months of the year. A \$600,000 deficit in the Cash Assistance Program for Immigrants (CAPI) is due to the timing of the State / County claiming process. CAPI is a 100 percent subvented program. These deficits are partially offset by a surplus of \$1.8 million in the CalWORKs program due to lower than anticipated caseloads.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**

Public Works \$2,480,000

Facility Project Management General Fund (A01-13020) \$113,000
Revenue exceeded expense due to slight charging rate inaccuracies.

Pre-County Improvement District Studies Fund (A01-13010) \$123,000
The variance reflects lower than anticipated costs for potential County Improvement projects.

Public Ways/Public Facilities General Fund (A01-12805) \$2,386,000
Seamless Cadastral Landbase Project (\$2.0 million)

Florence Firestone Community Enhancement Team (\$92,000) – this amount was allocated to provide for the costs for an additional position for five months of FY 2007-08. As we were unable to fill this position, we have maintained a surplus which reflects that no costs were charged for this purpose.

Special Projects/Crossing Guards (\$294,000) – The variance is due to lower than anticipated costs for Special Projects/Crossing Guards, etc.

County Engineer General Fund (A01-12800) (\$148,000)
The deficit for this budget unit is due to excess of expenditures over fees collected for Building Permits and Inspection programs.

Reimbursement for Sewer Construction Fund (A01-13850) \$6,000
The surplus of this budget unit is due to an excess of fees over expenditures.

Regional Planning \$167,000

Reflects savings due to vacant budgeted positions, cancelled prior year commitments, and less than anticipated prior year accounts payable.

Registrar Recorder/County Clerk \$1,480,000

Reflects a net savings of \$1,480,000 due to: 1) a \$18,383,000 savings in salaries and employee benefit primarily due to vacancies, hiring delays, less than anticipated overtime usage and temporary staff for election; 2) a \$23,457,000 savings in services and supplies primarily due to lower than anticipated Help America Vote Act (HAVA) related purchase and delays in implementation of the e-Recording Project partially offset by higher than anticipated sample ballot printing, multilingual translations and other election related expenditures; 3) a \$599,000 savings in other charges due to lower than anticipated legal settlement costs; 4) a \$229,000 savings in fixed assets primarily due to delays in

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**

purchasing IT related equipments; 5) a \$110,000 in over-realization of intrafund transfers due to more services to general fund departments; and 6) a \$549,000 savings due to cancellation of prior year commitments, partially offset by lower than anticipated prior year revenue accrual collection. These savings are partially offset by a net \$41,847,000 reduction in revenue primarily due to lower than anticipated Recorder Fee and HAVA revenues.

Of the total savings, \$730,000 is to be carried over to FY 2008-09 to fund the e-Recording Project.

Sheriff (\$9,966,000)

Reflects under-realized Public Safety Augmentation Fund revenue, of which the Department is held harmless.

The Department is carrying over \$1.3 million of savings from the Homeless Prevention Initiative to FY 2008-09.

Treasurer and Tax Collector \$7,535,000

Reflects savings from salaries and employee benefits of \$4,172,000 due to recruitment delays, vacancies, and normal attrition; services and supplies of \$495,000 due to less than anticipated service and supplies costs from other County departments; other charges of \$20,000 due to expending less than budgeted photocopier rental; fixed assets of \$129,000 due to the delayed purchase of equipment; over-realized revenue of \$3,554,000 due to higher than anticipated cost recovery of administrative fees associated with property tax administration, and higher than anticipated collections for various rendered services; cancellation of prior year accounts payable and commitments of \$255,000; partially offset by under-realized intrafund transfers of \$1,091,000 due to lower reimbursement from other County departments for bank charges.

Of the total savings, \$7,400,000 will be used to repay the general fund for the purchase of a warehouse for their Public Administrator function.

Trial Court Operations (\$1,103,000)

Reflects an over expenditure primarily due to higher than expected costs for criminal indigent defense attorneys (\$2.4 million) and trial court operations (\$600,000); partially offset by higher than anticipated revenues from fines and forfeitures and other court fees (\$1.9 million).

SUBTOTAL OPERATING**\$303,723,000**

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Non-Operating Budgets

Capital Projects \$997,464,000

General Fund Variance (\$899,121,000) – Reflects savings that has been allocated to capital projects that are currently in programming, design and construction.

Prop 62 Ongoing Variance (\$3,026,000) – Reflects funding that has been allocated to the construction of a new East San Gabriel Library Project.

Prop 62 One-Time Variance (\$95,317,000) – Reflects funding that has been allocated to capital projects that are currently in programming, design and construction.

These savings will be carried over to FY 2008-09, with a net reduction of \$12.5 million occurring during the 2008-09 Supplemental Budget phase and remaining amount occurring in previous FY 2008-09 budget phases.

Emergency Preparedness and Response \$2,364,000

Reflects savings of \$2.4 million that is primarily from implementation delays of the new County Emergency Management System (CEMS) (\$1.0 million) and lower than anticipated services and supplies and fixed assets costs (\$1.4 million).

The savings related to the CEMS will be carried over to FY 2008-09 so the system can be implemented.

Employee Benefits \$4,266,000

Reflects a surplus due to deferring \$4.3 million for a potential Medicare Part A hospital tax liability that will be carried over to FY 2008-09. The additional savings of \$150,000 is a result of a reduction in the employee sick-leave liability and the prior year savings that are offset by increases in the long-term disability liability of \$185,000.

Extraordinary Maintenance \$70,243,000

General Fund Variance (\$66,053,000) – Reflects savings in services and supplies associated with deferred maintenance of County assets.

Prop 62 One-Time Variance (\$4,190,000) - Reflects savings in services and supplies associated with deferred maintenance of County assets.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**

These savings will be carried over to FY 2008-09, with a net reduction of \$0.2 million occurring during the 2008-09 Supplemental Budget phase and remaining amount occurring in previous FY 2008-09 budget phases.

Federal and State Disaster Aid \$0

No Variance

Insurance \$241,000

Reflects unanticipated revenue from the County's participation in several class action settlements against insurance companies and brokerage firms. Funds were not transferred to departments as the settlement terms did not provide sufficient detail to allocate funds to specific policy years and insurance programs.

Internal Services Department – Customer Direct S&S \$15,000

Reflects savings of \$15,000, for prior year activity.

Judgments and Damages \$28,875,000

Reflects savings primarily due to less than anticipated contingent liability costs (\$17.6 million), the under expenditure of contract attorney fees and costs (\$4.9 million), the under expenditure of in-house attorney fees (\$4.6 million) and the under expenditure of other variances that resulted in a net increase of \$1.9 million.

Los Angeles County-Capital Asset Leasing (LAC-CAL) (\$703,000)

Reflects higher insurance premium costs on personal properties that were allocated to departments and surplus interest earnings on deposited funds that are reflected in the closing variance of applicable departments.

Nondepartmental Revenue \$78,705,000

Reflects a surplus of \$78.7 million primarily attributable to Penalties and Costs in Delinquent Taxes (\$25.5 million) due to the Assessor's Roll Forecast and current real estate activity, Community Redevelopment Agency agreements (\$49.1 million), Supplemental Assessment Administrative Fee (\$8.6 million) based on actual,

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**

Miscellaneous Revenue (\$5.7 million) due to Treasurer and Tax Collector Property Tax over/double escheated to the general fund after three years, Special Funds Equity Transfer (\$2.6 million) resulting from the closure of the Detention Facilities Debt Service Fund and other miscellaneous revenues (\$20.5 million), as well as over-realized prior year revenue (\$1.3 million); offset by shortfalls in Deed Transfer (\$23.6 million) due to the reduction of real estate transactions recorded, Sales and Use Taxes (\$2.1 million) due to a decline in sales, and other miscellaneous revenues totaling \$8.9 million.

Nondepartmental Special Accounts**\$192,018,000**

Operating Variance (\$185,747,000) – Reflects a surplus due to over-realized interest earnings from the Treasury Pool (\$98,682,000); savings in services and supplies (\$48,340,000); savings in salaries and employee benefits (\$33,417,000); savings in Tax and Revenue Anticipation Notes interest expense (\$4,135,000); prior year savings (\$650,000); and other variances (\$523,000).

Prop 62 One-Time Variance (\$6,271,000) – Reflects savings related to Public Library's Unincorporated Area services. This amount will be carried forward to FY 2008-09.

Project and Facility Development**\$63,557,000**

Reflects savings related to consultant services payments to other agencies, and equipment purchases that are associated with the development of County assets and capital projects.

These savings will be carried over to FY 2008-09, with \$38.7 million occurring during the 2008-09 Supplemental Budget phase and the remaining occurring in previous FY 2008-09 budget phases.

Rent Expense**\$1,806,000**

Reflects savings primarily due to reduced labor costs for property-related services and the cessation of work on the Real Estate Management System offset by increases in costs that are not billable to departments, such as principal on capital leases and management fees for juror parking at the Disney Concert Hall Parking Garage.

This budget is requesting that \$0.8 million be carried over to FY 2008-09 for debt service payments.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)**Telephone Utilities

\$408,000

Reflects savings of \$0.4 million that is comprised of current savings of \$393,000 and prior year savings of \$15,000. The current year reflects savings in the Enterprise Network, Internet and Administration (ENIA) due to lower than anticipated costs related to internet services. The prior year savings reflects the cancellation made during the current fiscal year.

Utilities

\$3,340,000

Reflects savings primarily due to the decrease in expenditures for electricity, natural gas, and other utilities; offset by the increase in water and corresponding reductions in expenditure distribution. The savings in net County cost are attributable to the Court's share of the overall decreased expenditures for utilities and also reflects the cancellation of prior year accounts payables and commitments.

VLF – Realignment

(\$3,540,000)

Reflects \$3.5 million in over-realized prior year revenue due to growth payments higher than budgeted and a \$7.0 million deficit in the current year based on current trends and collections.

SUBTOTAL NON-OPERATING**\$1,439,060,000**

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALS**VARIANCE (NCC)****Financing Elements/Other Variances**

Property Taxes \$24,769,000

Reflects a surplus of \$24.8 million primarily due the increase in valuation of the property tax roll, a decrease in the amount projected to be paid in refunds offset primarily by a decrease in Supplemental Property Taxes, reflecting a decline in housing prices in the County and a decline in sales activity.

Reserves \$41,252,000

Reflects a net change in reserves due to payments from the State for SB 90 claims (\$6.2 million) and EPSDT program claims (\$35.1 million) allowing for the cancellation of a portion of the SB 90 and EPSDT reserves and the various reserve changes of \$89,000.

SUBTOTAL FINANCING ELEMENTS/OTHER VARIANCES \$66,021,000

TOTAL GENERAL FUND \$1,808,804,000

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Special Funds/DistrictsSpecial Funds/DistrictsFire Department

\$43,348,000

Salaries and Employee Benefits (S&EB) Deficit: (\$8,551,000) – The net S&EB deficit is due to: \$25.6 million in overtime expenditures above the adjusted budget due to an expanded fire season as a result of the weather in 2007-08; offset by \$9.8 million in salaries and wages savings; \$5.0 million in retirement savings; and a net \$2.2 million savings in various employee benefits.

Services and Supplies (S&S) Savings: \$21,129,000 – The net S&S savings is due to \$3.1 million in S&S items that were not purchased in FY 2007-08, but were carried over to FY 2008-09; \$2.3 million savings for the Contract Air Program; \$1.5 million in savings for the Countywide Cost Allocation Plan; \$2.0 million in savings related to contracts and DSO's for utilities, rent expense and property management service contracts; and \$12.2 million savings due to various S&S items that were not purchased in FY 2007-08.

Other Charges Savings: \$78,000 – The amount represents savings in various other charges categories.

Fixed Assets Savings: \$10,227,000 – The savings is due to fixed assets items that were not purchased in FY 2007-08, but were re-budgeted in FY 2008-09.

Long-Term Receivable: (\$815,000) – This amount represents a long-term receivable established by the Auditor-Controller at year-end related to SB 90 claims.

Cancellation of Commitments: \$2,032,000 – This amount represents the net cancellation of commitments in FY 2007-08.

Revenue: \$19,248,000 – The positive variance is due to \$7.5 million for Property and Special Taxes; \$2.6 million for CRA revenue; \$5.3 million for Hazardous Waste Program Fee revenue; \$1.7 million for Penalties; \$1.4 million for Interest; \$15.5 million for Assistance by Hire revenue; and \$1.7 million for Prior Year Revenue; offset by \$10.4 million for federal revenue; \$1.1 million in Advanced Life Support revenue; \$4.1 million for Contract Cities revenue; and a net \$900,000 in miscellaneous revenue.

EXPLANATION OF 2007-08 CLOSING ANALYSIS

GENERAL FUND/ENTERPRISE HOSPITALSVARIANCE (NCC)Public Library

\$16,626,000

Operating Variance \$16,479,000

\$11,123,000 Non-Capital and Board-funded Projects – Primarily reflects savings in S&EB, caused by hiring delays in filling Librarian, Librarian Administrator, and administrative positions due to recruitment difficulties. Savings from S&S are due to lower General County Overhead costs, insurance charges, contract services, information technology costs, and prior year cancellations.

\$5,356,000 Capital and Board-funded Projects – Reflects savings due to capital project delays and Board-funded one-time costs to renovate libraries. These libraries include, Compton, Gardena, Lawndale, and 2nd District projects. In addition, funding for the Castaic Library's ten year lease agreement was transferred into the Department's operating budget, because most of the funding could not be expended in FY 2007-08. The entire surplus will be carried over into FY 2008-09 to allow the Department to complete these library projects and the lease agreement.

Prop 62 Variance \$147,000

Reflects a Prop 62 surplus of \$147,000 which is reflected in Library's operating budget, while a surplus of \$6,271,000 is reflected in the Non-Departmental Special Account (NDSA) budget. The total Prop 62 surplus is \$6,418,000.

Prop 62 Ongoing Variance (\$3,006,000) – Primarily reflects operational cost savings due to construction delays and vacancies.

Prop 62 One-Time Variance (\$3,340,000) – Reflects one-time savings from opening day collection purchases due to construction delays.

Departments	Actual Overtime 2005-06	Actual Overtime 2006-07	Overtime Budget 2007-08	Actual Overtime 2007-08	Variance From Budget	Variance Rounded
<u>General Fund/Enterprise Hospitals</u>						
• Affirmative Action	\$ 0	\$ 1,416	\$ 3,000	\$ 1,640	\$ 1,360	1,000
• Ag Commissioner/ Weights & Measures	411,318	626,762	382,000	923,117	(541,117)	(541,000)
• Alternate Public Defender	36,054	18,139	52,000	11,328	40,672	41,000
• Animal Care & Control	62,075	74,585	75,000	286,478	(211,478)	(211,000)
• Assessor	1,685,638	1,259,233	2,550,000	1,448,836	1,101,164	1,101,000
• Auditor-Controller	227,126	330,294	440,000	302,417	137,583	138,000
• Beaches & Harbors - Beaches	121,903	78,341	54,000	77,757	(23,757)	(24,000)
• Beaches & Harbors - Marina	0	11,077	17,000	22,040	(5,040)	(5,000)
• Board of Supervisors	57,001	51,833	73,000	58,399	14,601	15,000
• Chief Executive Officer	140,341	129,015	160,000	205,930	(45,930)	(46,000)
• Chief Information Office	0	966	5,000	744	4,256	4,000
• Child Support Services	1,461,745	1,222,707	930,000	928,562	1,438	1,000
• Children & Family Services-Administration	11,006,774	9,757,311	10,500,000	8,246,166	2,253,834	2,254,000
• Community & Sr Services-Admin	243,264	359,508	277,000	442,494	(165,494)	(165,000)
• Consumer Affairs	26,120	36,768	18,000	42,618	(24,618)	(25,000)
• Coroner	488,787	568,582	558,000	588,570	(30,570)	(31,000)
• County Counsel	18,431	27,019	58,000	45,786	12,214	12,000
• District Attorney-Criminal	346,409	639,733	432,000	637,184	(205,184)	(205,000)
• Health Services/Enterprise Hospital Summary	64,599,270	68,656,334	67,373,000	67,386,544	(13,544)	(14,000)
• Public Health	0	3,209,273	3,831,000	2,851,597	979,403	979,000
• Human Relations Commission	47	0	0	0	0	0
• Human Resources	38,175	27,301	93,000	21,532	71,468	71,000
• Internal Services Department	4,617,165	5,155,919	5,566,000	5,134,790	431,210	431,000
• Mental Health	4,791,726	5,682,508	4,896,000	6,205,327	(1,309,327)	(1,309,000)
• Military & Veterans Affairs	20,128	20,799	23,000	17,413	5,587	6,000
• Museum of Art	196,960	213,540	123,000	366,161	(243,161)	(243,000)
• Museum of Natural History	44,089	57,224	50,000	58,842	(8,842)	(9,000)
• Office of Ombudsman	0	223	0	133	(133)	0
• Office of Public Safety	5,495,429	6,942,996	3,737,000	7,148,501	(3,411,501)	(3,412,000)
• Parks & Recreation	1,877,502	2,314,932	715,000	1,639,549	(924,549)	(925,000)
• Probation	21,631,440	19,120,645	8,736,000	21,759,838	(13,023,838)	(13,024,000)
• Public Defender	185,107	284,027	255,000	381,760	(126,760)	(127,000)
• Public Social Services-Administration	7,759,258	9,159,226	10,000,000	7,827,406	2,172,594	2,173,000
• Regional Planning	296,115	310,467	300,000	409,238	(109,238)	(109,000)
• Registrar-Recorder/County Clerk	5,516,367	5,578,952	7,985,000	5,970,949	2,014,051	2,014,000
• Sheriff	165,930,415	193,510,025	80,226,000	179,747,653	(99,521,653)	(99,522,000)
• Treasurer & Tax Collector	160,716	155,817	300,000	175,044	124,956	125,000
Total Overtime GF/Enterprise	\$ 299,492,894	\$ 335,593,496	\$ 210,793,000	\$ 321,372,344	\$ (110,579,345)	(110,581,000)
<u>Special Districts/Special Funds/Internal Service Fund</u>						
• Fire Department	\$ 115,984,264	\$ 130,806,669	\$ 126,261,000	\$ 151,855,237	\$ (25,594,237)	(25,594,000)
• Public Library	930,101	977,830	919,000	1,229,823	(310,823)	(311,000)
• Public Works	7,058,172	6,884,551	12,000,000	7,483,140	4,516,860	4,517,000
Total Overtime SD/SF/ISF	\$ 123,972,537	\$ 138,669,051	\$ 139,180,000	\$ 160,568,199	\$ (21,388,198)	(21,388,000)
Grand Total Overtime	\$ 423,465,431	\$ 474,262,546	\$ 349,973,000	\$ 481,940,543	\$ (131,967,544)	(131,969,000)

EXPLANATION OF FY 2007-08 OVERTIME CLOSING VARIANCES

DEPARTMENTOVERTIME VARIANCEGENERAL FUND/ENTERPRISE HOSPITALS

Affirmative Action \$1,000

Reflects less than anticipated need for overtime.

Agricultural Commissioner/Weights and Measures \$(541,000)

Reflects an over expenditure due to difficulty in filling vacancies at the inspector levels, as well as, unexpected workload increases due to multiple exotic pest detection.

Alternate Public Defender \$41,000

Reflects savings due to limits placed on overtime expenditures and requiring strong justifications for overtime authorization.

Animal Care and Control \$(211,000)

Reflects an over expenditure primarily attributable to critical shelter and field operations vacancies. In addition, regional fires and other local emergencies required increased overtime to perform mass animal relocation.

Assessor \$1,101,000

Reflects a decreased reliance on overtime to process property deeds.

Auditor-Controller \$138,000

Reflects savings attributable to less than anticipated overtime incurred for book closing exercises in the Shared Services Division.

Beaches and Harbors \$(29,000)

Reflects an over expenditure due primarily to hiring delays, vacancies, providing staff coverage during vacation and seick leave, special events, year-end closing and purchasing activities, summer parking unit coverage and the take over of Parcel 47.

EXPLANATION OF FY 2007-08 OVERTIME CLOSING VARIANCES

DEPARTMENTOVERTIME VARIANCEBoard of Supervisors

\$15,000

Reflects savings resulting from efforts to streamline processes through the use of technology and internal controls enforced and monitored by management.

Chief Executive Officer

\$(46,000)

Reflects an over expenditure as a result of completing the 2008-09 Proposed Budget and delays in the hiring of various positions.

Chief Information Office

\$4,000

Reflects savings as a result of the department's fiscal management oversight and monitoring controls where overtime is only used for critical needs.

Child Support Services

\$1,000

Reflects a savings resulting from careful monitoring of information technology personnel working on the department's conversion to the California Child Support Automation System to meet the Federal certification requirements and deadlines.

Children and Family Services – Administration

\$2,254,000

Reflect savings as a result of the department's policy directive limiting overtime authorization to the most critical needs and its closely monitoring of adherence to the policy.

Community and Senior Services – Administration

\$(165,000)

Reflects an over expenditure due to increased caseloads for Adult Protective Services social workers and the release of four Request for Proposals for various State and federally funded programs.

Consumer Affairs

\$(25,000)

Reflects an over expenditure due to additional workload required for Board-related urgent assignments, community outreach, speaking engagements, and special investigations, backlog caseloads, and fiscal audits.

EXPLANATION OF FY 2007-08 OVERTIME CLOSING VARIANCES

<u>DEPARTMENT</u>	<u>OVERTIME VARIANCE</u>
<u>Coroner</u>	\$(31,000)
Reflects an over expenditure due to higher than anticipated field (death) and hospital (death) investigation cases.	
<u>County Counsel</u>	\$12,000
Reflects savings associated with delays in filling key budgeted positions, as well as, duties needing overtime related to budget preparation and fiscal closing were also shared and completed by exempt staff.	
<u>District Attorney</u>	\$(205,000)
Reflects an over expenditure due to ongoing large investigations in the various fraud programs such as Hi-Tech/Identity Theft, Auto, Workers' Compensation and Real Estate.	
<u>Health Services</u>	\$(14,000)
Reflects an over expenditure due primarily to difficulty in filling vacant budgeted positions and covering critical service needs.	
<u>Public Health</u>	\$979,000
Reflects savings due to concerted efforts to reduce the use of overtime and mitigate other expenditures.	
<u>Human Relations Commission</u>	\$0
No variance	
<u>Human Resources</u>	\$71,000
Reflects savings as a result of the department's efforts to ensure that workload needs are being met within regular working hours and overtime is only used for critical needs.	
<u>Internal Services Department</u>	\$431,000
Reflects a savings attributable to lower than budgeted emergency/priority/after-hour work orders and fiscal restraints imposed by managers to control expenditures.	

EXPLANATION OF FY 2007-08 OVERTIME CLOSING VARIANCES

DEPARTMENTOVERTIME VARIANCEMental Health

\$(1,309,000)

Reflects an over expenditure primarily due to providing adequate staffing for the jail, emergency programs, Psychiatric Mobile Response Teams, and the Crisis and Homeless Outreach Teams. Additionally, overtime was necessary for data entry into the Integrated System to reduce backlog, for court mandated estate work in the Public Guardian's office, and to support the implementation of the Mental Health Services Act programs.

Military and Veterans Affairs

\$6,000

Reflects savings attributable to a decrease in veterans' meetings and special events.

Museum of Art

\$(243,000)

Reflects an over expenditure due to the opening of the new Broad Contemporary Art Museum building as well as the renovation and reinstallation of the permanent collection galleries for modern, African, American and Latin American Art.

Museum of Natural History

\$(9,000)

Reflects an over expenditure primarily attributable to the unforeseen need for in-house personnel in the areas of exhibit development and removal as well as facility maintenance and emergency repairs.

Ombudsman

\$0

No Variance

Office of Public Safety

\$(3,412,000)

Reflects an over expenditure due to the difficulty in recruiting sworn personnel for service requests from client departments, emergencies and time sensitive issues.

Parks and Recreation

\$(925,000)

Reflects an over expenditure needed to accomplish the following: (1) preparation of the Department's Master Open Space Plan; (2) maintaining workflow of daily operations and deferred maintenance projects to ensure successful completion; (3) increased workload due to eCAPS processing, vacancies and hiring delays; (4) increased activities at park

EXPLANATION OF FY 2007-08 OVERTIME CLOSING VARIANCES

DEPARTMENTOVERTIME VARIANCE

facilities with recreation and special events; (5) budget related activities; (6) increased maintenance of computerized systems and databases; (7) meeting special requests for information such as incorporation studies; and (8) attending and participating in public and community events (ground-breaking, park openings, community meetings, etc.).

Probation

\$(13,024,000)

Reflects an over expenditure of \$13.0 million as detailed below:

- *Support Services*

Overtime deficit of \$888,000 primarily due to custodial and food services vacancies, special projects, budget preparation, year-end closing and computer replacement.

- *Field Services*

Overtime deficit of \$472,000 primarily due to an increase in investigation caseloads to meet court hearing deadlines and Deputy Probation Officers working in the halls as Section 170 to help meet the Department of Justice staffing requirements.

- *Special Services*

Overtime deficit of \$1,022,000 primarily due to the transfer of the Intake and Detention Control (IDC) and Dorothy Kirby Center (DKC) units and increased workload from the backlog for Care of Court Wards board and care "clean-up" effort.

- *Juvenile Institutions Services*

Overtime deficit of \$10,642,000 primarily to meet the California Standards Authority and the Department of Justice's 1:10 staffing ratio at the juvenile halls at Correctional Standards Authority mandated levels, as well as, mentally-ill youth requiring one-on-one supervision.

Public Defender

\$(127,000)

Reflects an over expenditure attributable to staff preparing case files for electronic scanning and storage and investigator vacancies.

EXPLANATION OF FY 2007-08 OVERTIME CLOSING VARIANCES

DEPARTMENTOVERTIME VARIANCEPublic Social Services-Administration

\$2,173,000

Reflects savings primarily attributable to departmental efforts to reduce overtime expenditures by issuing instructions establishing firm controls to avoid overtime payments to employees above 50% of their monthly salary.

Regional Planning

\$(109,000)

Reflects an over expenditure due to vacancies, as well as the backlog in permit filings (backlog of three months), plot plan reviews (backlog of two months), environmental documents, initial studies and case reviews. Staff attendance was also needed at General Plan and other community meetings/workshops scheduled by the Board, Chief Executive Office and grant agencies on Fridays, weeknights and weekends to work on the Hacienda Heights Community Plan, the Housing Element, various Community Standards Districts, and special, urgent projects requested by individual Board offices and the CEO.

Registrar Recorder/County Clerk

\$2,014,000

Reflects savings due to significant efforts made within the Recorder Bureau to reduce overtime based on the continual decline in Recorder Fee revenue throughout the fiscal year as well as lower than anticipated overtime needed for the February 5, 2008 Presidential Primary election.

Sheriff

\$(99,522,000)

Reflects an over expenditure due primarily to vacancies, staffing the jails, addressing public/employee safety issues, and unusual occurrences such as wildfires.

Treasurer and Tax Collector

\$125,000

Reflects a savings attributed to anticipated less than budgeted hours for seasonal events such as the first and second property tax installments and researching unsecured property tax payments in suspense.

TOTAL OVERTIME – GENERAL FUND/ENTERPRISE HOSPITALS \$(110,581,000)

EXPLANATION OF FY 2007-08 OVERTIME CLOSING VARIANCES

DEPARTMENTOVERTIME VARIANCESPECIAL FUNDS/DISTRICTSFire Department

\$(25,594,000)

Reflects an over expenditure due to the extended fire season which resulted in numerous wild land fires requiring firefighters to work constant 24/7 overtime shifts. Reimbursement for firefighting services in State Responsibility Areas will be reimbursed by the California Department of Forestry and other responsible agencies.

Public Library

\$(311,000)

Reflects an over expenditure mainly due to implementation of the department's Integrated Library System, facility upgrades on various capital/refurbishment projects, and processing library materials orders and catalog conversion projects.

Public Works

\$4,517,000

Reflects savings as a result of no significant disasters, such as storms, floods, and earthquakes which would have required a response by the department.

TOTAL OVERTIME – SPECIAL FUNDS/DISTRICTS**\$(21,388,000)****GRAND TOTAL - OVERTIME****\$(131,969,000)**